

Balance Sheet for Fiscal 2001 Reporting

<u>Line</u> <u>No</u>	<u>Pre/</u> <u>Post</u>	<u>Trial</u> <u>Bal</u>	<u>Acct</u> <u>No</u>	<u>Account</u> <u>Title</u>	<u>Ent/</u> <u>Non</u>	<u>Fed/</u> <u>NFed</u>	<u>Cov</u> <u>NCov</u>	<u>Additional Information Required</u>
1A1	Post	E	1010	Fund Balance With Treasury	E	Fed		
1A1	Post	E	1010	Fund Balance With Treasury	O	Fed		
1A2	Post	E	1310	Accounts Receivable	E	Fed		
1A2	Post	E	1310	Accounts Receivable	O	Fed		
1A2	Post	E	1319	Allowance for Loss on Accounts Receivable	E	Fed		
1A2	Post	E	1319	Allowance for Loss on Accounts Receivable	O	Fed		
1A2	Post	E	1320	Employment Benefit Contributions Receivable	E	Fed		
1A2	Post	E	1325	Taxes Receivable	E	Fed		
1A2	Post	E	1329	Allowance for Loss on Taxes Receivable	E	Fed		
1A2	Post	E	1330	Receivable for Transfers of Currently Invested Balances	E	Fed		
1A2	Post	E	1335	Expenditure Transfers Receivable	E	Fed		
1A2	Post	E	1340	Interest Receivable	E	Fed		Related to accounts receivable
1A2	Post	E	1340	Interest Receivable	O	Fed		Related to accounts receivable
1A2	Post	E	1349	Allowance for Loss on Interest Receivable	E	Fed		Related to accounts receivable
1A2	Post	E	1349	Allowance for Loss on Interest Receivable	O	Fed		Related to accounts receivable
1A2	Post	E	1360	Penalties, Fines and Administrative Fees Receivable	E	Fed		Related to accounts receivable
1A2	Post	E	1360	Penalties, Fines and Administrative Fees Receivable	O	Fed		Related to accounts receivable
1A2	Post	E	1369	Allowance for Loss on Penalties, Fines and Administrative Fees Receivable	E	Fed		Related to accounts receivable
1A2	Post	E	1369	Allowance for Loss on Penalties, Fines and Administrative Fees Receivable	E	Fed		Related to accounts receivable
1A3	Post	E	1340	Interest Receivable	E	Fed		Related to loans receivable
1A3	Post	E	1349	Allowance for Loss on Interest Receivable	E	Fed		Related to loans receivable
1A3	Post	E	1350	Loans Receivable	E	Fed		
1A3	Post	E	1359	Allowance for Loss on Loans Receivable	E	Fed		
1A3	Post	E	1360	Penalties, Fines and Administrative Fees Receivable	E	Fed		Related to loans receivable
1A2	Post	E	1369	Allowance for Loss on Penalties, Fines and Administrative Fees Receivable	E	Fed		Related to loans receivable
1A4	Post	E	1340	Interest Receivable	E	Fed		Related to investments
1A4	Post	E	1349	Allowance for Loss on Interest Receivable	E	Fed		Related to investments
1A4	Post	E	1610	Investments in U.S. Treasury Securities Issued by Public	E	Fed		
1A4	Post	E	1611	Discount on U.S. Treasury Securities Issued by Public Debt	E	Fed		

Balance Sheet for Fiscal 2001 Reporting

<u>Line No</u>	<u>Pre/Post</u>	<u>Trial Bal</u>	<u>Acct No</u>	<u>Account Title</u>	<u>Ent/Non</u>	<u>Fed/NFed</u>	<u>Cov NCov</u>	<u>Additional Information Required</u>
1A4	Post	E	1612	Premium on U.S. Treasury Securities Issued by Public Debt	E	Fed		
1A4	Post	E	1613	Amortization of Discount and Premium on U.S. Treasury Securities Issued by Public Debt	E	Fed		
1A4	Post	E	1620	Investments in Securities Other Than Public Debt Securities	E	Fed		
1A4	Post	E	1621	Discount on Securities Other Than Public Debt Securities	E	Fed		
1A4	Post	E	1622	Premium on Securities Other Than Public Debt Securities	E	Fed		
1A4	Post	E	1623	Amortization of Premium and Discount on Securities Other Than Public Debt Securities	E	Fed		
1A4	Post	E	1690	Other Investments	E	Fed		
1A5	Post	E	1410	Advances to Others	E	Fed		
1A5	Post	E	1410	Advances to Others	O	Fed		
1A5	Post	E	1450	Prepayments	E	Fed		
1A5	Post	E	1450	Prepayments	O	Fed		
1A5	Post	E	1920	Unrequisitioned Authorized Appropriations	E	Fed		
1A5	Post	E	1921	Receivable from Appropriations	E	Fed		Do not use without permission from Treasury/OMB.
1A5	Post	E	1990	Other Assets	E	Fed		
1A5	Post	E	1990	Other Assets	O	Fed		
1A6			CALC (1A1..1A5)					
1B1	Post	E	1110	Undeposited Collections	E	NFed		
1B1	Post	E	1110	Undeposited Collections	O	NFed		
1B1	Post	E	1120	Imprest Funds	E	NFed		
1B1	Post	E	1120	Imprest Funds	O	NFed		
1B1	Post	E	1130	Funds Held by the Public	E	NFed		
1B1	Post	E	1190	Other Cash	E	NFed		
1B1	Post	E	1190	Other Cash	O	NFed		
1B1	Post	E	1195	Other Monetary Assets	E	NFed		
1B1	Post	E	1195	Other Monetary Assets	O	NFed		
1B1	Post	E	1200	Foreign Currency	E	NFed		
1B1	Post	E	1200	Foreign Currency	O	NFed		
1B1	Post	E	1531	Seized Monetary Instruments	O	NFed		

Balance Sheet for Fiscal 2001 Reporting

<u>Line No</u>	<u>Pre/Post</u>	<u>Trial Bal</u>	<u>Acct No</u>	<u>Account Title</u>	<u>Ent/Non</u>	<u>Fed/NFed</u>	<u>Cov NCov</u>	<u>Additional Information Required</u>
1B1	Post	E	1532	Seized Cash Deposited	O	NFed		
1B2	Post	E	1340	Interest Receivable	E	NFed		Related to investments
1B2	Post	E	1349	Allowance for Loss on Interest Receivable	E	NFed		Related to investments
1B2	Post	E	1620	Investments in Securities Other Than Public Debt Securities	E	NFed		
1B2	Post	E	1621	Discount on Securities Other Than Public Debt Securities	E	NFed		
1B2	Post	E	1622	Premium on Securities Other Than Public Debt Securities	E	NFed		
1B2	Post	E	1623	Amortization of Premium and Discount on Securities Other Than Public Debt Securities	E	NFed		
1B2	Post	E	1690	Other Investments	E	NFed		
1B3	Post	E	1310	Accounts Receivable	E	NFed		
1B3	Post	E	1310	Accounts Receivable	O	NFed		
1B3	Post	E	1319	Allowance for Loss on Accounts Receivable	E	NFed		
1B3	Post	E	1319	Allowance for Loss on Accounts Receivable	O	NFed		
1B3	Post	E	1320	Employment Benefit Contributions Receivable	E	NFed		
1B3	Post	E	1340	Interest Receivable	E	NFed		Related to accounts receivable
1B3	Post	E	1340	Interest Receivable	O	NFed		Related to accounts receivable
1B3	Post	E	1349	Allowance for Loss on Interest Receivable	E	NFed		Related to accounts receivable
1B3	Post	E	1349	Allowance for Loss on Interest Receivable	O	NFed		Related to accounts receivable
1B3	Post	E	1360	Penalties, Fines and Administrative Fees Receivable	E	NFed		Related to accounts receivable
1B3	Post	E	1360	Penalties, Fines and Administrative Fees Receivable	O	NFed		Related to accounts receivable
1B3	Post	E	1369	Allowance for Loss on Penalties, Fines and Administrative Fees Receivable	E	NFed		Related to accounts receivable
1B3	Post	E	1369	Allowance for Loss on Penalties, Fines and Administrative Fees Receivable	O	NFed		Related to accounts receivable
1B4	Post	E	1325	Taxes Receivable	O	NFed		
1B4	Post	E	1329	Allowance for Loss on Taxes Receivable	O	NFed		
1B5	Post	E	1340	Interest Receivable	E	NFed		Related to loans
1B5	Post	E	1349	Allowance for Loss on Interest Receivable	E	NFed		Related to loans
1B5	Post	E	1350	Loans Receivable	E	NFed		
1B5	Post	E	1359	Allowance for Loss on Loans Receivable	E	NFed		
1B5	Post	E	1360	Penalties, Fines and Administrative Fees Receivable	E	NFed		Related to loans

Balance Sheet for Fiscal 2001 Reporting

<u>Line No</u>	<u>Pre/Post</u>	<u>Trial Bal</u>	<u>Acct No</u>	<u>Account Title</u>	<u>Ent/Non</u>	<u>Fed/NFed</u>	<u>Cov NCov</u>	<u>Additional Information Required</u>
1B5	Post	E	1369	Allowance for Loss on Penalties, Fines and Administrative Fees Receivable	E	NFed		Related to loans
1B5	Post	E	1399	Allowance for Subsidy	E	NFed		
1B5	Post	E	1551	Foreclosed Property	E	NFed		
1B5	Post	E	1559	Foreclosed Property - Allowance	E	NFed		
1B6	Post	E	1511	Operating Materials and Supplies Held for Use	E	NFed		
1B6	Post	E	1512	Operating Materials and Supplies Held in Reserve for Future	E	NFed		
1B6	Post	E	1513	Operating Materials and Supplies - Excess, Unserviceable and Obsolete	E	NFed		
1B6	Post	E	1521	Inventory Purchased for Resale	E	NFed		
1B6	Post	E	1522	Inventory Held in Reserve for Future Sale	E	NFed		
1B6	Post	E	1523	Inventory Held for Repair	E	NFed		
1B6	Post	E	1524	Inventory - Excess, Obsolete and Unserviceable	E	NFed		
1B6	Post	E	1525	Inventory - Raw Materials	E	NFed		
1B6	Post	E	1526	Inventory - Work-in-Process	E	NFed		
1B6	Post	E	1527	Inventory - Finished Goods	E	NFed		
1B6	Post	E	1529	Inventory - Allowance	E	NFed		
1B6	Post	E	1541	Forfeited Property Held for Sale	E	NFed		
1B6	Post	E	1542	Forfeited Property Held for Donation or Use	E	NFed		
1B6	Post	E	1549	Forfeited Property - Allowance	E	NFed		
1B6	Post	E	1561	Commodities Held Under Price Support and Stabilization Support Programs	E	NFed		
1B6	Post	E	1569	Commodities - Allowance	E	NFed		
1B6	Post	E	1571	Stockpile Materials Held in Reserve	E	NFed		
1B6	Post	E	1572	Stockpile Materials Held for Sale	E	NFed		
1B6	Post	E	1591	Other Related Property	E	NFed		
1B6	Post	E	1599	Other Related Property - Allowance	E	NFed		
1B7	Post	E	1711	Land and Land Rights	E	NFed		
1B7	Post	E	1712	Improvements to Land	E	NFed		
1B7	Post	E	1719	Accumulated Depreciation on Improvements to Land	E	NFed		
1B7	Post	E	1720	Construction-in-Progress	E	NFed		
1B7	Post	E	1730	Buildings, Improvements and Renovations	E	NFed		

Balance Sheet for Fiscal 2001 Reporting

<u>Line No</u>	<u>Pre/Post</u>	<u>Trial Bal</u>	<u>Acct No</u>	<u>Account Title</u>	<u>Ent/Non</u>	<u>Fed/NFed</u>	<u>Cov NCov</u>	<u>Additional Information Required</u>
1B7	Post	E	1739	Accumulated Depreciation on Buildings, Improvements and Renovations	E	NFed		
1B7	Post	E	1740	Other Structures and Facilities	E	NFed		
1B7	Post	E	1749	Accumulated Depreciation on Other Structures and Facilities	E	NFed		
1B7	Post	E	1750	Equipment	E	NFed		
1B7	Post	E	1759	Accumulated Depreciation on Equipment	E	NFed		
1B7	Post	E	1810	Assets Under Capital Lease	E	NFed		
1B7	Post	E	1819	Accumulated Depreciation on Assets Under Capital Lease	E	NFed		
1B7	Post	E	1820	Leasehold Improvements	E	NFed		
1B7	Post	E	1829	Accumulated Amortization on Leasehold Improvements	E	NFed		
1B7	Post	E	1830	Internal Use Software	E	NFed		
1B7	Post	E	1839	Accumulated Amortization on Internal Use Software	E	NFed		
1B7	Post	E	1840	Other Natural Resources	E	NFed		
1B7	Post	E	1849	Allowance for Depletion	E	NFed		
1B7	Post	E	1890	Other General Property, Plant and Equipment	E	NFed		
1B8	Post	E	1410	Advances to Others	E	NFed		
1B8	Post	E	1410	Advances to Others	O	NFed		
1B8	Post	E	1450	Prepayments	E	NFed		
1B8	Post	E	1450	Prepayments	O	NFed		
1B8	Post	E	1990	Other Assets	E	NFed		
1B8	Post	E	1990	Other Assets	O	NFed		
2			CALC (1A6. . 1B8)					
3A1	Post	E	2110	Accounts Payable		Fed	C	
3A1	Post	E	2120	Disbursements in Transit		Fed	C	
3A1	Post	E	2140	Accrued Interest Payable		Fed	C	Related to accounts payable
3A1	Post	E	2150	Payable for Transfers of Currently Invested Balances		Fed	C	
3A1	Post	E	2155	Expenditure Transfers Payable		Fed	C	Related to accounts payable
3A1	Post	E	2170	Subsidy Payable to Financing Account		Fed	C	
3A1	Post	E	2170	Subsidy Payable to Financing Account		Fed	NC	
3A1	Post	E	2179	Contra Liability for Subsidy Payable to Financing Account		Fed	C	

Balance Sheet for Fiscal 2001 Reporting

<u>Line No</u>	<u>Pre/Post</u>	<u>Trial Bal</u>	<u>Acct No</u>	<u>Account Title</u>	<u>Ent/Non</u>	<u>Fed/NFed</u>	<u>Cov NCov</u>	<u>Additional Information Required</u>
3A2	Post	E	2140	Accrued Interest Payable		Fed	C	Related to debt
3A2	Post	E	2140	Accrued Interest Payable		Fed	NC	Related to debt
3A2	Post	E	2510	Principal Payable to Treasury		Fed	C	
3A2	Post	E	2510	Principal Payable to Treasury		Fed	NC	
3A2	Post	E	2520	Principal Payable to Federal Financing Bank		Fed	C	
3A2	Post	E	2520	Principal Payable to Federal Financing Bank		Fed	NC	
3A2	Post	E	2530	Securities Issued by Federal Agencies Under General and Special Financing Authority, Net		Fed	C	
3A2	Post	E	2540	Participation Certificates		Fed	C	
3A2	Post	E	2540	Participation Certificates		Fed	NC	
3A2	Post	E	2590	Other Debt		Fed	C	
3A2	Post	E	2590	Other Debt		Fed	NC	
3A3	Post	E	2130	Contract Holdbacks		Fed	C	
3A3	Post	E	2190	Other Accrued Liabilities		Fed	C	
3A3	Post	E	2190	Other Accrued Liabilities		Fed	NC	
3A3	Post	E	2213	Employer Contributions and Payroll Taxes Payable		Fed	C	
3A3	Post	E	2215	Other Post-Employment Benefits Due and Payable		Fed	C	
3A3	Post	E	2225	Unfunded FECA Liability		Fed	NC	
3A3	Post	E	2290	Other Unfunded Employment Related Liability		Fed	NC	
3A3	Post	E	2310	Advances from Others		Fed	C	
3A3	Post	E	2320	Deferred Credits		Fed	C	
3A3	Post	E	2320	Deferred Credits		Fed	NC	
3A3	Post	E	2400	Liability for Deposit Funds, Clearing Accounts and Undeposited Collections		Fed	C	
3A3	Post	E	2920	Contingent Liabilities		Fed	C	
3A3	Post	E	2920	Contingent Liabilities		Fed	NC	
3A3	Post	E	2940	Capital Lease Liability		Fed	C	
3A3	Post	E	2940	Capital Lease Liability		Fed	NC	
3A3	Post	E	2950	Liability for Subsidy Related to Undisbursed Loans		Fed	C	
3A3	Post	E	2960	Accounts Payable Canceled		Fed	NC	
3A3	Post	E	2970	Resources Payable to Treasury		Fed	C	
3A3	Post	E	2980	Custodial Liability		Fed	NC	
3A3	Post	E	2990	Other Liabilities		Fed	C	

Balance Sheet for Fiscal 2001 Reporting

<u>Line No</u>	<u>Pre/Post</u>	<u>Trial Bal</u>	<u>Acct No</u>	<u>Account Title</u>	<u>Ent/Non</u>	<u>Fed/NFed</u>	<u>Cov NCov</u>	<u>Additional Information Required</u>
3A3	Post	E	2990	Other Liabilities		Fed	NC	
3A4				Calc: (3A1. . 3A3)				
3B1	Post	E	2110	Accounts Payable		NFed	C	
3B1	Post	E	2120	Disbursements in Transit		NFed	C	
3B1	Post	E	2140	Accrued Interest Payable		NFed	C	Related to accounts payable
3B2	Post	E	2180	Loan Guarantee Liability		NFed	C	
3B3	Post	E	2140	Accrued Interest Payable		NFed	C	Related to debt
3B3	Post	E	2140	Accrued Interest Payable		NFed	NC	Related to debt
3B3	Post	E	2530	Securities Issued by Federal Agencies Under General and Special Financing Authority, Net		NFed	C	
3B3	Post	E	2530	Securities Issued by Federal Agencies Under General and Special Financing Authority, Net		NFed	NC	
3B3	Post	E	2540	Participation Certificates		NFed	C	
3B3	Post	E	2540	Participation Certificates		NFed	NC	
3B3	Post	E	2590	Other Debt		NFed	C	
3B3	Post	E	2590	Other Debt		NFed	NC	
3B4	Post	E	2610	Actuarial Pension Liability		NFed	C	
3B4	Post	E	2610	Actuarial Pension Liability		NFed	NC	
3B4	Post	E	2620	Actuarial Health Insurance Liability		NFed	C	
3B4	Post	E	2620	Actuarial Health Insurance Liability		NFed	NC	
3B4	Post	E	2630	Actuarial Life Insurance Liability		NFed	C	
3B4	Post	E	2630	Actuarial Life Insurance Liability		NFed	NC	
3B4	Post	E	2650	Actuarial FECA Liability		NFed	C	
3B4	Post	E	2650	Actuarial FECA Liability		NFed	NC	
3B4	Post	E	2690	Other Actuarial Liabilities		NFed	C	
3B4	Post	E	2690	Other Actuarial Liabilities		NFed	NC	
3B5	Post	E	2995	Estimated Cleanup Cost Liability		NFed	C	
3B5	Post	E	2995	Estimated Cleanup Cost Liability		NFed	NC	

Balance Sheet for Fiscal 2001 Reporting

<u>Line</u> <u>No</u>	<u>Pre/</u> <u>Post</u>	<u>Trial</u> <u>Bal</u>	<u>Acct</u> <u>No</u>	<u>Account</u> <u>Title</u>	<u>Ent/</u> <u>Non</u>	<u>Fed/</u> <u>NFed</u>	<u>Cov</u> <u>NCov</u>	<u>Additional Information Required</u>
3B6	Post	E	2160	Entitlement Benefits Due and Payable		NFed	C	
3B6	Post	E	2160	Entitlement Benefits Due and Payable		NFed	NC	
3B7	Post	E	2130	Contract Holdbacks		NFed	C	
3B7	Post	E	2190	Other Accrued Liabilities		NFed	C	
3B7	Post	E	2190	Other Accrued Liabilities		NFed	NC	
3B7	Post	E	2210	Accrued Funded Payroll and Leave		NFed	C	
3B7	Post	E	2211	Withholdings Payable		NFed	C	
3B7	Post	E	2213	Employer Contributions and Payroll Taxes Payable		NFed	C	
3B7	Post	E	2215	Other Post-Employment Benefits Due and Payable		NFed	C	
3B7	Post	E	2216	Pension Benefits Due and Payable to Beneficiaries		NFed	C	
3B7	Post	E	2217	Benefit Premiums Payable to Carriers		NFed	C	
3B7	Post	E	2218	Life Insurance Benefits Due and Payable to Beneficiaries		NFed	C	
3B7	Post	E	2220	Unfunded Leave		NFed	NC	
3B7	Post	E	2290	Other Unfunded Employment Related Liability		NFed	NC	
3B7	Post	E	2310	Advances from Others		NFed	C	
3B7	Post	E	2320	Deferred Credits		NFed	C	
3B7	Post	E	2320	Deferred Credits		NFed	NC	
3B7	Post	E	2400	Liability for Deposit Funds, Clearing Accounts and Undeposited Collections		NFed	C	
3B7	Post	E	2910	Prior Liens Outstanding on Acquired Collateral		NFed	NC	
3B7	Post	E	2920	Contingent Liabilities		NFed	C	
3B7	Post	E	2920	Contingent Liabilities		NFed	NC	
3B7	Post	E	2940	Capital Lease Liability		NFed	C	
3B7	Post	E	2940	Capital Lease Liability		NFed	NC	
3B7	Post	E	2960	Accounts Payable Canceled		NFed	NC	
3B7	Post	E	2980	Custodial Liability		NFed	NC	
3B7	Post	E	2990	Other Liabilities		NFed	C	
3B7	Post	E	2990	Other Liabilities		NFed	NC	
4				CALC (3A4..3B7)				
5				Commitments and Contingencies (Note 16)				

Balance Sheet for Fiscal 2001 Reporting

<u>Line</u> <u>No</u>	<u>Pre/</u> <u>Post</u>	<u>Trial</u> <u>Bal</u>	<u>Acct</u> <u>No</u>	<u>Account</u> <u>Title</u>	<u>Ent/</u> <u>Non</u>	<u>Fed/</u> <u>NFed</u>	<u>Cov</u> <u>NCov</u>	<u>Additional Information Required</u>
6A	Post	E	3100	Unexpended Appropriations				
6B	Post	E	3310	Cumulative Results of Operations				
7			CALC	(6A +6B)				
8			CALC	(4 + 7)				